

sheriff) authorized to receive or disburse the county funds, to appear at the court house on a certain day during the first ten days in January, before him and the committee appointed by the board of commissioners, and present an account of all sums received or disbursed for the county, with their vouchers, and any officer failing to attend and account shall be deemed guilty of a misdemeanor. The accounts when audited shall be reported to the board of commissioners at their next meeting, and if approved shall be filed with the clerk and recorded in their proceedings, together with their approval, and shall be deemed *prima facie* correct.

Penalty.

SEC. 54. Whenever in this act a duty is imposed upon a sheriff of a county for which a tax collector has been or may be appointed, it shall be incumbent upon the tax collector to perform the said office instead of the sheriff, and such tax collector shall collect all taxes, have all the emoluments, and be subject to all the penalties as provided in the case of sheriffs in this act, and it shall be the duty of all persons having tax moneys in hand to account for and settle with said tax collector.

Duties of a tax collector.

Compensation and penalties.

SEC. 55. If any sheriff shall die during the time appointed for collecting the taxes, his sureties may collect them, and for that purpose shall have all the powers and means for collecting the same from the collectors and tax payers as the sheriff would have had, and shall be subject to all the remedies for collection and settlement of the taxes on their bond or otherwise, as might have been had against the sheriff if he had lived.

Sureties to collect in case sheriff dies.

Powers and liabilities same as sheriff.

SEC. 56. The sheriff (and in case of his death, his sureties) shall have one year and no longer from the day prescribed for his settlement and payment of the State taxes, to finish the collection of all taxes; but the extension of time for collection shall not extend the time of his settlement of the taxes.

Time within which taxes to be collected.

Extension of time.

SEC. 57. Any township list taker who shall deem it necessary to enable him to complete within the time pre-

Township list taker authorized to employ assistant.